

Lamoine Education Expenditures
Exhibit 1: 2013 - 2014 Approved Budget -- Pro Forma Adjusted for Stand Alone Entity
Revision: 23 September 2013

	Lamoine 2008-2009	Budgeted 2013-2014 Adjusted for Stand-alone	Approved RSU Budget Shaded areas are estimates
Enrollment (K-12)	198	171	
EXPENDITURES			
Regular Instruction	1,260,334	1,185,679	
Special Education	398,626	273,940	08-9 includees \$33,786 for EdCoop (admin); 13-14 admin by System/School; includes intensive service @ LCS
Career/Tech Ed	<i>in Tuition above*</i>		
Other Instruction*	11,795	15,758	
Stud't & Staff Support	44,324	53,143	Curr Coord. '13-14 by princ,teachers, supt.
System Administration	75,661	85,000	see System spreadsheet
School Administration	78,954	119,030	
Facilities/Maintenance	123,390	158,821	
Transportation	150,373	125,000	First Student contract = \$371,987 X 31.07% = Lamoine's share as per FS 8/12/13; \$115,600 plus some contingency
Debt Service	64,820	64,820	
Other (School Lunch)	24,500	30,000	comparable to U93 towns
Total Expenditures	2,232,777	2,111,191	2013-14 Cost of Lamoine Education; <i>includes \$134,381 Summer Salaries for 2014)</i>
Union Auditor Tot Expend	2,178,061		
Total Budgeted	2,245,097		
Lamoine Audit Tot Expend	2,372,918		
Per Lamoine Educ Cost History *	2,286,252		
Expenditure per Student *	\$ 11,547	\$ 12,346	
REVENUES			
Local Appropriation	2,047,731	1,980,185	Contrib. to RSU: EPS + Add'l Loc.Approp
Additional Local for High Schools		70,019	
Additional [Balancing]		987	
State Allocation	188,139	0	
Tuition & Fees	12,365	10,000	
Federal (Title I etc.)	22,393	20,000	
REAP Grant	10,057	10,000	
ARRA	54,816		
Medicaid Reimb	25,189	20,000	
Total Revenue:	2,360,690	2,111,191	

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Exhibit 4: RSU 24 Allocation Methodology
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RSU Allocations [current method]		w/o Ellsworth	w/o Hancock	w/o Ellsworth & Hancock
Ellsworth	31.96%	0.00%	36.31%	0.00%
Hancock	11.98%	17.61%	0.00%	0.00%
Lamoine	8.12%	11.93%	9.23%	14.48%
Other	47.94%	70.45%	54.46%	85.52%
Total	100.00%	100.00%	100.00%	100.00%

RSU Allocations [per student]		w/o Ellsworth	w/o Hancock	w/o Ellsworth & Hancock
Ellsworth	43.0%	0.0%	48.6%	0.0%
Hancock	11.5%	20.1%	0.0%	0.0%
Lamoine	6.8%	11.9%	7.7%	14.9%
Other	38.7%	67.9%	43.7%	85.1%
Total	100.0%	100.0%	100.0%	100.0%

2012 Enrollments				
Ellsworth	1,084		1,084	
Hancock	289	289		
Lamoine	171	171	171	171
Eastbrook	54	54	54	54
Franklin	215	215	215	215
Gouldsboro	198	198	198	198
Mariaville	63	63	63	63
Schoodic CSD	26	26	26	26
Steuben	147	147	147	147
Sullivan	167	167	167	167
Waltham	41	41	41	41
Winter Harbor	64	64	64	64
Other	975	975	975	975
RSU 24 Total	2,519	1,435	2,230	1,146
Otis	80			

Lamoine currently does not qualify for EPS State Aid. Should Ellsworth leave, their EPS State Aid [\$ 2,958,000 in 2012-13] will be lost to RSU 24. Should Hancock leave, their EPS State Aid [\$ 231,000 in 2012-13] will be lost to RSU 24. Overall RSU allocation for each remaining town will be increased. In the 2012- 2013, Lamoine benefitted by \$258,946 based on current RSU allocation of 8.12%.
[from Ellsworth - \$240,189; from Hancock \$18,757]